


How Does Minnesota Compare?



Fiscal Year 2012 Comparisons

State by State Rankings of Revenues and Spending

*Includes Fiscal Year 2013
Rankings for State Taxes Only*

December 2014

 MINNESOTA CENTER for
Fiscal Excellence

About the Minnesota Center for Fiscal Excellence

The Minnesota Center for Fiscal Excellence was founded in 1926 to promote sound tax policy, efficient spending, and accountable government.

We pursue this mission by

- educating and informing Minnesotans about sound fiscal policy;
- providing state and local policy makers with objective, non-partisan research about the impacts of tax and spending policies; and
- advocating for the adoption of policies reflecting principles of fiscal excellence

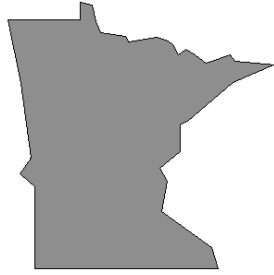
MCFE generally defers from taking positions on levels of government taxation and spending believing that citizens, through their elected officials, are responsible for determining the level of government they are willing to support with their tax dollars. Instead, MCFE seeks to ensure that revenues raised to support government adhere to good tax policy principles and that the spending supported by these revenues accomplishes its purpose in an efficient, transparent, and accountable manner.

The Center is a non-profit, non-partisan group supported by membership dues. For information about membership, call (651) 224-7477, or visit our web site at www.fiscalexcellence.org

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How Does Minnesota Compare?

Starting in 1969, MCFE released comparisons of state and local taxes and spending under the name “How Does Minnesota Compare?” These releases were historically in the fall of the year, two years after the year of comparison. The data for FY2012 is based Census of Government data (which occurs every five years; in those that end in “2” or “7”), whereas in other years data is based.

Our historical data has gaps for FY2001 and FY2003. The Census Bureau did not publish state and local tax data by state for these years.

Why This Booklet?

This booklet is designed to provide just one snap shot of Minnesota’s fiscal picture.

If you want to find out how Minnesota’s overall tax collections or spending compare to the other states, this is the place to look. If you want to know whether Minnesota relies on a certain tax more than other states, this is also a good publication to check out. But if you want to know your particular tax burden, you will have to consult one of our other studies (50-state property and income tax burden studies based on specific property value and income level examples). You will not find your tax burden in this report, only averages based on statewide collections.

But the statewide averages still give you a lot of information. The two summary tables on the next page provide you an overview of the Minnesota numbers in this publication.

Revenues

MINNESOTA STATE & LOCAL TAX COLLECTIONS						
per \$1,000 of Personal Income						
Tax Category	2011		2012		Rank	
	Amount	% of US	Amount	% of US	2011	2012
Property Tax (S & L)	\$34.81	99.8%	\$32.48	95.6%	22	21
Ind. Income Tax (State)	31.84	128.2%	33.00	126.6%	6	5
Ind. Income Tax (S & L)	31.84	117.2%	33.00	116.1%	7	6
Corp. Income Tax (State)	4.27	116.1%	4.40	122.2%	11	11
Sales Tax (State)	19.82	103.8%	20.42	106.2%	22	19
Sales Tax (S & L)	20.27	83.6%	20.91	85.4%	33	32
Excise Tax (State)	15.23	146.2%	17.34	170.5%	5	4
Total Taxes (S & L)	\$114.14	108.3%	\$116.13	109.9%	11	11

Percent of U.S. calculated using only states that levy the tax in question.

MINNESOTA STATE & LOCAL TAX COLLECTIONS						
Per Capita						
Tax Category	2011		2012		Rank	
	Amount	% of US	Amount	% of US	2011	2012
Property Tax (S & L)	\$1,530.43	107.6%	\$1,461.39	102.8%	17	17
Ind. Income Tax (State)	1,399.92	137.4%	1,485.01	135.5%	5	5
Ind. Income Tax (S & L)	1,399.92	125.4%	1,485.01	124.1%	7	7
Corp. Income Tax (State)	187.78	124.9%	198.18	131.3%	11	10
Sales Tax (State)	871.38	112.0%	918.76	114.3%	17	17
Sales Tax (S & L)	891.03	90.0%	941.03	91.7%	27	25
Excise Tax (State)	669.48	158.0%	780.24	183.6%	4	3
Total Taxes (S & L)	\$5,018.42	116.8%	\$5,226.03	118.2%	9	10

Percent of U.S. calculated using only states that levy the tax in question.

Source: Bureau of the Census, State and Local Finances 2011-12. Calculations by MCFE.

Expenditures

MINNESOTA STATE AND LOCAL EXPENDITURES						
per \$1,000 of Personal Income						
Spending Category	2011		2012		Rank	
	Amount	% of US	Amount	% of US	2011	2012
K-12 Education	\$42.49	95.5%	\$41.68	96.8%	32	32
Higher Education	18.75	94.4%	18.14	91.7%	35	35
Total Education	65.49	96.6%	63.78	96.4%	33	34
Public Welfare	50.60	130.6%	54.28	146.8%	10	6
Health and Hospitals	13.00	71.6%	12.86	70.4%	36	39
Highways	15.06	125.0%	14.75	122.2%	21	23
Interest on Gen. Debt	7.65	89.4%	8.23	99.0%	26	22
Police	7.03	92.7%	6.76	91.5%	26	28
Fire	1.69	50.9%	1.70	52.6%	48	47
Corrections	3.71	64.5%	3.57	64.6%	47	47
Total	\$201.03	98.9%	\$201.05	102.1%	30	26

MINNESOTA STATE AND LOCAL EXPENDITURES						
Per Capita						
Spending Category	2011		2012		Rank	
	Amount	% of US	Amount	% of US	2011	2012
K-12 Education	\$1,868.11	103.0%	\$1,875.57	104.1%	20	19
Higher Education	824.27	101.8%	816.36	98.7%	28	29
Total Education	2,879.19	104.2%	2,869.90	103.6%	21	22
Public Welfare	2,224.53	140.9%	2,442.62	157.9%	5	4
Health and Hospitals	571.59	77.3%	578.85	75.7%	32	31
Highways	662.01	134.8%	663.82	131.4%	11	16
Interest on Gen. Debt	336.26	96.4%	370.22	106.5%	21	15
Police	309.09	100.0%	304.07	98.4%	18	20
Fire	74.48	54.9%	76.49	56.6%	44	47
Corrections	163.33	69.6%	160.61	69.5%	41	41
Total	\$8,838.60	106.6%	\$9,047.24	109.8%	15	15

Source: Bureau of the Census, State and Local Finances 2011-12. Calculations by MCFE.

Special States

Several states have unusually high tax and/or spending numbers that affect their rankings, but do not accurately reflect the tax load on their residents. Alaska is the most prominent one, which because of its oil reserves fund, annually makes payments to its residents of about \$1,000 per person. Other examples include Wyoming and Montana, which tax their coal industries very heavily, thus shielding the average taxpayer from the cost of higher than average spending. Consider data from natural resource-rich states with this in mind.

Sources

We obtained all tax, spending, and population data used in this report from the Census Bureau's web site (<http://www.census.gov/govs/estimate/>). Income data comes from the *Survey of Current Business* October 2013 issue published by the Bureau of Economic Analysis. We use Census-defined spending categories; see page 38 for the definitions.

Differences

The Minnesota Department of Revenue and other groups publish rankings similar to those found in this publication. Our results for tax collections and expenditures per \$1,000 of personal income differ at times from these other sources. There are generally two reasons for this: first is that MCFE has tried to use the same revisions of personal income for our calculations. This publication uses the August 2013 revision of personal income for consistency with other years in our time series. Other organizations may use slightly different measures; for example, the Minnesota Department of Revenue's Tax Research Division updates their tax rankings to account for revisions to tax collection, personal income, and population data.

Secondly, there is a difference based on the allocation of the motor vehicle sales tax. Minnesota, New Mexico, North Dakota, Taxes, Vermont, Virginia, and the District of Columbia report motor vehicle sales tax separately from the general sales and use tax. Historically, this publication has not adjusted for this difference, because of the time-sensitive nature of the report. The Minnesota Department of Revenue's rankings adjust for this difference, while reports issued by most other groups do not.

Fiscal Year 2013 Rankings (State Taxes Only)

The tables in the publication are for fiscal year 2012, the latest year for which both state and local tax and spending information is available from the U.S. Department of Commerce, Census Bureau.

Data for fiscal year 2013 was available for state tax collections only at the time of this writing. Since state and local revenue systems are intertwined, we do not publish full rankings tables for state taxes alone. Instead, the table below provides Minnesota's state tax rankings for fiscal year 2013 for the major taxes collected by the state.

MINNESOTA STATE TAX COLLECTIONS						
Per Capita and per \$1,000 of Personal Income, FY2013						
(State Taxes Only--see text above)						
Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	% of US	Rank	Amount	% of US	Rank
Individual Income Tax	\$1,651.32	137.4%	5	\$34.95	128.6%	5
Corporate Income Tax	251.48	155.7%	8	5.32	145.1%	6
Sales Tax	924.20	111.6%	18	19.56	103.8%	20
Excise Tax	605.17	138.4%	9	12.81	128.7%	15

Key Issues in Interpreting the Data and State Rankings

In comparing tax and spending levels across states, it's important to recognize several issues which can influence both the interpretation of the data and the conclusions drawn from it.

Separate vs. Combined State and Local Data

Combining state and local data provides the best measure for making comparisons between states for two reasons. First, state and local taxes together best reflect the total burden governments impose on citizens. Second, states differ significantly in allocating responsibility between state and local governments to provide and pay for government services. For example, Minnesota has one of the most state-reliant public education finance systems in the nation with 63.1% of K-12 funding coming from state revenues in FY 2012, according to Census data. Many other states remain highly dependent on local property taxes for K-12 education and nationally only 45.5% of K-12 funding comes from state revenues. Focusing on state or local tax burdens independently leads to inappropriate and misleading “apples to oranges” comparisons. States that transfer substantial sums of the revenue they collect to local governments will overstate state government-only tax rankings and understate local government-only tax rankings.

Per Capita vs. Per \$1,000 of Personal Income

This publication, like similar reports produced elsewhere, includes rankings based on taxes and expenditures both per capita and per \$1,000 of personal income. Each analysis provides a lens through which to view a state's overall financing and expenditures. Using them together provides the best and broadest possible perspective. Each analytical approach has its merits and limitations.

Per Capita Analysis

A per capita analysis is useful in that it provides a per-person view of taxes collected and the cost of services provided. Since taxes are paid by people and services are provided to people, the analysis provides a sort of “real feel” measure. However, a per capita analysis does not reflect the citizenry's ability-to-pay. It also does not take into consideration wealth differences between states. According to the Department of Revenue's Tax Research Division, in FY 2011 differences in per capita income explain 67% of the difference in tax revenue per capita (excluding Alaska and Wyoming).¹ Minnesota's per capita income is higher than the national average, and Minnesota's per capita rankings reflect this differential.

Per \$1,000 of Personal Income Analysis

A per \$1,000 of income analysis is useful in that it provides a viewpoint based on the ability of the state's citizens to shoulder the tax and spending burden. It also provides some adjustment for the relative wealth of individual states. However, this analysis assumes that government tax collections and spending should grow at the same rate as the economy. In many cases, government spending is counter-cyclical: government spending increases as personal income declines. This is most common with health and human service programs. Moreover, the U.S. Commerce Department's definition of “personal

¹ Minnesota Department of Revenue. Tax Research Division. [Tax Ranking FAQ](http://www.revenue.state.mn.us/research_stats/research_reports/rankings_faq.pdf). Accessed June 10, 2014. http://www.revenue.state.mn.us/research_stats/research_reports/rankings_faq.pdf

income” differs from conventional definitions of “income”. For example, “personal income” does not include capital gains, which comprised between 2% and 8% of federal adjusted gross income in Minnesota between tax years 1997 and 2011 (3.4% for 2011)², and it does include the cash value of various benefits the government provides to citizens, such as Medicaid/Medicare.

Limitations of Both Types of Analysis

Certain limitations apply to both types of analysis. Neither analysis accounts for taxes paid by nonresident workers (a significant issue in the seven-county metropolitan area) and consumers (think Mall of America). In both cases, these tax dollars are included in the Census tax data, but the people paying them are not included in either the population or personal income totals. This inflates collection totals per capita and per \$1,000 of income. The error is somewhat mitigated by Minnesota residents paying out-of-state taxes, but measuring the aggregate effect is very difficult. Moreover, many state and local taxes (income and property taxes, for example) are deductible from federal taxes. This effectively exports part of the state-local tax burden to the federal level. Neither type of analysis measures the effect of such exporting.

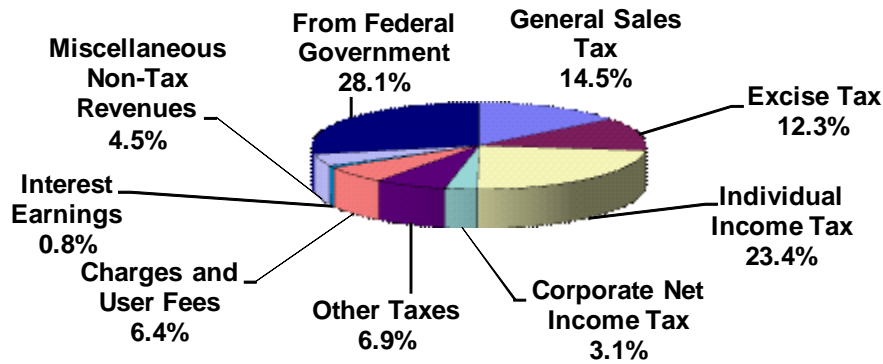
Federal and Non-Tax Revenues

Taxes are only one source of state and local revenues. The other two major sources of revenues are non-tax revenues (user charges, licenses, et cetera) and payments from the federal government. Minnesota is relatively less reliant on these types of revenues than other states. When looking at both tax and non-tax revenues (known as “all state and local own-source revenues”), Minnesota ranks 11th per capita and 19th per \$1,000 of income for FY2012. When looking at all general revenues (both own-source and federal revenues), Minnesota ranks 13th per capita and 25th per \$1,000 of income. The table on the next page provides detailed results.

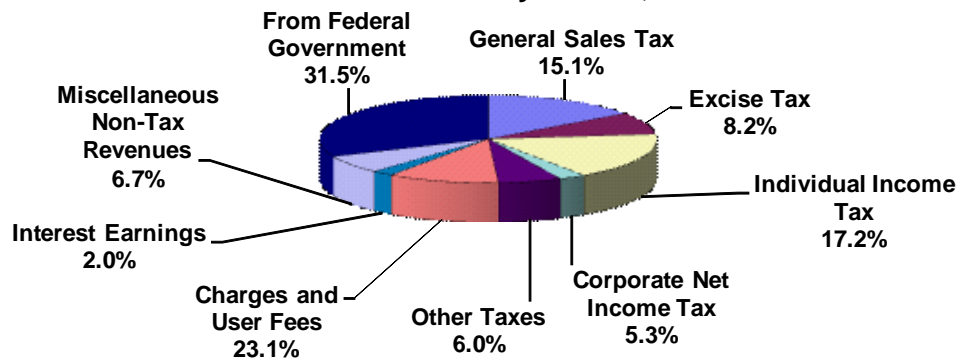
² United States Internal Revenue Service. Statistics of Income. Various years.

Alternative Measures of Revenue								
State	State and Local Own-Source				Total General Revenue			
	Per Capita	Rank	Per \$1,000	Rank	Per Capita	Rank	Per \$1,000	Rank
Alabama	\$5,108	44	\$145.34	35	\$7,014	44	\$199.58	28
Alaska	19,154	1	416.98	1	23,477	1	511.08	1
Arizona	4,893	48	138.80	43	6,626	47	187.98	35
Arkansas	5,051	47	148.30	30	7,177	39	210.72	20
California	7,032	12	160.16	18	8,747	15	199.24	29
Colorado	6,396	21	144.79	36	7,870	30	178.16	42
Connecticut	8,276	6	142.41	39	10,058	7	173.07	47
Delaware	7,528	8	181.59	5	9,589	9	231.30	10
D.C.	12,127	2	165.35	11	17,621	2	240.26	8
Florida	5,494	37	139.01	42	6,905	46	174.72	46
Georgia	4,840	49	133.83	45	6,389	50	176.66	44
Hawaii	7,302	10	169.40	8	9,192	12	213.25	17
Idaho	4,706	51	142.41	38	6,377	51	192.96	33
Illinois	6,670	18	151.31	26	8,152	25	184.94	36
Indiana	5,606	33	155.03	23	7,306	37	202.04	27
Iowa	6,943	14	167.34	9	9,136	14	220.19	12
Kansas	6,677	17	162.08	15	8,178	24	198.51	30
Kentucky	5,105	45	148.17	31	7,070	43	205.20	23
Louisiana	5,870	29	151.26	27	8,503	18	219.10	13
Maine	6,123	25	157.53	21	8,424	19	216.72	14
Maryland	6,778	16	132.85	47	8,732	16	171.15	48
Massachusetts	7,479	9	139.41	41	9,666	8	180.17	40
Michigan	5,670	32	153.98	25	7,676	32	208.47	21
MINNESOTA	7,194	11	159.86	19	9,169	13	203.75	25
Mississippi	5,322	41	164.01	12	8,090	28	249.35	6
Missouri	5,090	46	132.55	48	6,988	45	181.95	38
Montana	5,396	40	148.00	32	7,854	31	215.40	15
Nebraska	6,365	22	149.82	28	8,291	21	195.17	32
Nevada	5,315	42	144.46	37	6,548	49	177.95	43
New Hampshire	5,735	31	123.94	50	7,133	41	154.16	51
New Jersey	7,881	7	149.35	29	9,513	10	180.29	39
New Mexico	5,972	28	172.85	6	8,666	17	250.83	5
New York	10,191	5	199.10	4	13,017	5	254.30	4
North Carolina	5,588	35	154.24	24	7,367	35	203.33	26
North Dakota	12,052	3	247.47	2	14,872	4	305.37	3
Ohio	5,996	27	155.69	22	8,009	29	207.98	22
Oklahoma	5,439	39	142.07	40	7,493	34	195.71	31
Oregon	6,093	26	160.68	17	8,378	20	220.96	11
Pennsylvania	6,270	23	146.42	34	8,109	27	189.35	34
Rhode Island	7,010	13	157.98	20	9,388	11	211.56	19
South Carolina	5,594	34	166.70	10	7,147	40	212.96	18
South Dakota	5,158	43	117.95	51	7,339	36	167.82	49
Tennessee	4,720	50	127.88	49	6,596	48	178.68	41
Texas	5,499	36	136.09	44	7,094	42	175.58	45
Utah	5,469	38	161.91	16	7,274	38	215.37	16
Vermont	6,926	15	163.95	13	10,109	6	239.31	9
Virginia	6,177	24	133.62	46	7,494	33	162.11	50
Washington	6,514	19	146.89	33	8,197	23	184.83	37
West Virginia	5,850	30	172.15	7	8,285	22	243.81	7
Wisconsin	6,486	20	162.40	14	8,148	26	204.02	24
Wyoming	11,204	4	233.90	3	15,261	3	318.60	2
U.S. Average	6,414		153.29		8,276		197.79	

State Govt General Revenue Sources, FY 2012 -- Minnesota



State Govt General Revenue by Source, FY 2012 -- United States



FY2012 Sources of State General Revenue

(in thousands)

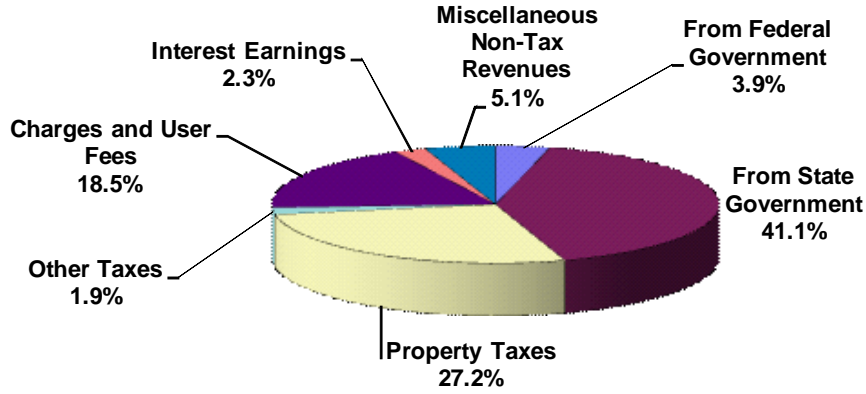
MINNESOTA

General Sales Tax	\$4,942,140	14.5%
Excise Tax	\$4,197,014	12.3%
Individual Income Tax	\$7,988,084	23.4%
Corporate Net Income Tax	\$1,066,022	3.1%
Other Taxes	\$2,367,280	6.9%
Charges and User Fees	\$2,183,747	6.4%
Interest Earnings	\$278,925	0.8%
Miscellaneous Non-Tax Revenues	\$1,529,016	4.5%
From Federal Government	\$9,608,018	28.1%
Minnesota Total	\$34,160,246	100.0%

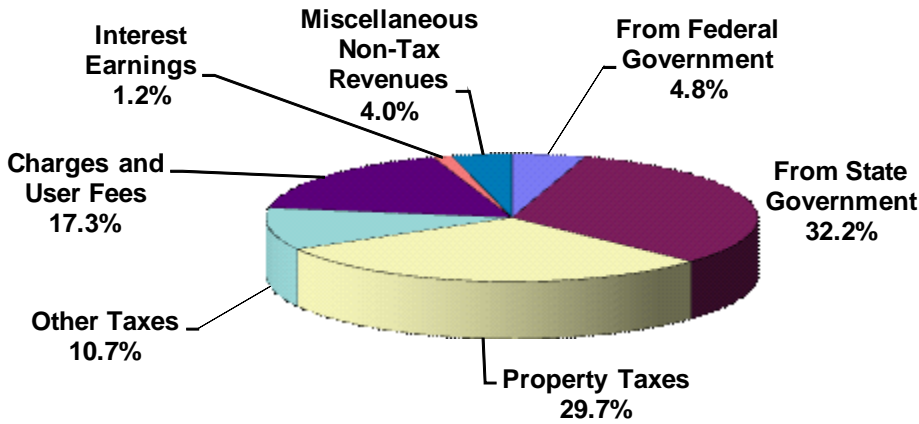
ALL STATES

General Sales Tax	\$245,445,704	15.1%
Excise Tax	\$133,098,458	8.2%
Individual Income Tax	\$280,693,192	17.2%
Corporate Net Income Tax	\$41,821,318	2.6%
Other Taxes	\$98,291,745	6.0%
Charges and User Fees	\$174,260,371	10.7%
Interest Earnings	\$32,749,575	2.0%
Miscellaneous Non-Tax Revenues	\$109,535,203	6.7%
From Federal Government	\$514,139,109	31.5%
All States Total	\$1,630,034,675	100.0%

Local Govt General Revenue Sources, FY 2012 -- Minnesota



Local Govt General Revenue Sources, FY 2012 -- U.S.



FY2012 Sources of Local General Revenue

(in thousands)

MINNESOTA

From Federal Government	\$1,018,016	3.9%
From State Government	\$10,643,659	41.1%
Property Taxes	\$7,053,335	27.2%
Other Taxes	\$497,651	1.9%
Charges and User Fees	\$4,797,122	18.5%
Interest Earnings	\$588,958	2.3%
Miscellaneous Non-Tax Revenues	\$1,323,150	5.1%
Minnesota Total	\$25,921,891	100.0%

ALL STATES

From Federal Government	\$70,360,269	4.8%
From State Government	\$469,146,599	32.2%
Property Taxes	\$432,988,523	29.7%
Other Taxes	\$155,815,864	10.7%
Charges and User Fees	\$252,519,883	17.3%
Interest Earnings	\$18,163,320	1.2%
Miscellaneous Non-Tax Revenues	\$57,679,089	4.0%
All States Total	\$1,456,673,547	100.0%

2012 Population		
State	(000's)	Rank
Alabama	4,822	23
Alaska	731	47
Arizona	6,553	15
Arkansas	2,949	32
California	38,041	1
Colorado	5,188	22
Connecticut	3,590	29
Delaware	917	45
D.C.	632	49
Florida	19,318	4
Georgia	9,920	8
Hawaii	1,392	40
Idaho	1,596	39
Illinois	12,875	5
Indiana	6,537	16
Iowa	3,074	30
Kansas	2,886	33
Kentucky	4,380	26
Louisiana	4,602	25
Maine	1,329	41
Maryland	5,885	19
Massachusetts	6,646	14
Michigan	9,883	9
MINNESOTA	5,379	21
Mississippi	2,985	31
Missouri	6,022	18
Montana	1,005	44
Nebraska	1,856	37
Nevada	2,759	35
New Hampshire	1,321	42
New Jersey	8,865	11
New Mexico	2,086	36
New York	19,570	3
North Carolina	9,752	10
North Dakota	700	48
Ohio	11,544	7
Oklahoma	3,815	28
Oregon	3,899	27
Pennsylvania	12,764	6
Rhode Island	1,050	43
South Carolina	4,724	24
South Dakota	833	46
Tennessee	6,456	17
Texas	26,059	2
Utah	2,855	34
Vermont	626	50
Virginia	8,186	12
Washington	6,897	13
West Virginia	1,855	38
Wisconsin	5,726	20
Wyoming	576	51
U.S. Total	313,914	
	Minnesota History	
2007	5,182	21
2008	5,231	21
2009	5,266	21
2010	5,311	21
2011	5,345	21

Personal Income							
Per Capita				FY 2012 Income Remaining after State & Local Taxes			
State	FY11 Amt.	FY12 Amt.	FY12 Rank	Amt.	Rank	Percent	Rank
Alabama	\$34,155	\$35,145	43	\$32,197	42	91.6%	3
Alaska	44,605	45,936	11	34,085	34	74.2%	51
Arizona	35,128	35,249	42	31,862	43	90.4%	15
Arkansas	33,300	34,059	46	30,535	47	89.7%	26
California	43,565	43,903	17	39,075	16	89.0%	35
Colorado	42,931	44,172	15	40,088	11	90.8%	12
Connecticut	56,319	58,114	2	51,161	2	88.0%	44
Delaware	40,468	41,458	24	36,883	23	89.0%	36
D.C.	70,483	73,340	1	63,956	1	87.2%	47
Florida	38,758	39,519	28	36,174	26	91.5%	4
Georgia	35,372	36,166	40	32,909	38	91.0%	9
Hawaii	42,306	43,105	19	37,782	20	87.7%	46
Idaho	32,697	33,049	50	30,006	50	90.8%	11
Illinois	43,245	44,078	16	38,915	17	88.3%	42
Indiana	34,855	36,159	41	32,409	41	89.6%	27
Iowa	39,278	41,493	23	37,081	22	89.4%	34
Kansas	40,137	41,195	25	36,860	24	89.5%	32
Kentucky	32,971	34,452	45	31,021	44	90.0%	21
Louisiana	37,736	38,808	30	35,124	28	90.5%	14
Maine	37,396	38,870	29	34,253	32	88.1%	43
Maryland	49,948	51,023	6	45,889	5	89.9%	24
Massachusetts	52,361	53,651	3	48,078	3	89.6%	28
Michigan	35,783	36,820	36	33,154	36	90.0%	20
MINNESOTA	43,966	45,000	12	39,774	13	88.4%	41
Mississippi	31,617	32,446	51	29,193	51	90.0%	23
Missouri	37,700	38,404	32	35,014	29	91.2%	7
Montana	35,767	36,461	38	32,858	39	90.1%	18
Nebraska	40,762	42,483	21	38,104	19	89.7%	25
Nevada	37,388	36,795	37	32,946	37	89.5%	30
New Hampshire	44,543	46,271	9	42,280	7	91.4%	5
New Jersey	52,083	52,767	4	46,692	4	88.5%	39
New Mexico	33,936	34,552	44	30,930	45	89.5%	31
New York	49,380	51,186	5	43,433	6	84.9%	49
North Carolina	35,404	36,231	39	32,699	40	90.2%	17
North Dakota	44,968	48,703	7	39,232	15	80.6%	50
Ohio	37,088	38,510	31	34,453	31	89.5%	33
Oklahoma	36,370	38,286	33	34,805	30	90.9%	10
Oregon	37,098	37,917	34	34,127	33	90.0%	22
Pennsylvania	41,518	42,824	20	38,355	18	89.6%	29
Rhode Island	43,082	44,373	13	39,394	14	88.8%	38
South Carolina	32,973	33,559	49	30,539	46	91.0%	8
South Dakota	40,548	43,731	18	40,257	10	92.1%	1
Tennessee	35,613	36,912	35	33,818	35	91.6%	2
Texas	38,466	40,403	26	36,653	25	90.7%	13
Utah	32,926	33,776	48	30,429	48	90.1%	19
Vermont	40,963	42,242	22	37,106	21	87.8%	45
Virginia	44,973	46,228	10	42,175	8	91.2%	6
Washington	43,142	44,349	14	40,081	12	90.4%	16
West Virginia	32,691	33,980	47	30,174	49	88.8%	37
Wisconsin	39,180	39,937	27	35,310	27	88.4%	40
Wyoming	46,004	47,902	8	41,230	9	86.1%	48
U.S. Average	40,767	41,844		37,422		89.4%	
Minnesota History							
2007	38,637		12	34,071	12	88.2%	32
2008	41,728		12	37,001	14	88.7%	31
2009	42,378		13	37,816	14	89.2%	38
2010	41,569		12	36,982	11	89.0%	37
2011	43,966		12	38,948	11	88.6%	41

Total Tax Collections- State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,947.99	51	\$83.88	49
Alaska	11,850.55	1	257.98	1
Arizona	3,386.50	43	96.07	37
Arkansas	3,524.31	38	103.48	26
California	4,827.89	15	109.97	17
Colorado	4,084.14	24	92.46	40
Connecticut	6,952.82	5	119.64	8
Delaware	4,575.10	18	110.35	16
D.C.	9,384.09	3	127.95	5
Florida	3,344.84	45	84.64	48
Georgia	3,256.84	46	90.05	43
Hawaii	5,322.67	9	123.48	6
Idaho	3,042.64	49	92.06	41
Illinois	5,163.03	11	117.13	10
Indiana	3,749.84	32	103.70	25
Iowa	4,412.05	20	106.33	18
Kansas	4,334.04	22	105.21	20
Kentucky	3,431.18	41	99.59	31
Louisiana	3,684.23	33	94.93	38
Maine	4,617.45	17	118.79	9
Maryland	5,133.20	13	100.61	28
Massachusetts	5,573.44	8	103.88	24
Michigan	3,665.85	34	99.56	32
MINNESOTA	5,226.03	10	116.13	11
Mississippi	3,253.92	47	100.29	29
Missouri	3,389.37	42	88.26	45
Montana	3,603.20	36	98.82	34
Nebraska	4,378.74	21	103.07	27
Nevada	3,849.42	28	104.62	22
New Hampshire	3,990.92	27	86.25	47
New Jersey	6,074.79	7	115.12	13
New Mexico	3,621.56	35	104.82	21
New York	7,753.24	4	151.47	3
North Carolina	3,532.73	37	97.50	35
North Dakota	9,471.82	2	194.48	2
Ohio	4,056.43	25	105.34	19
Oklahoma	3,480.76	39	90.92	42
Oregon	3,789.60	30	99.94	30
Pennsylvania	4,468.54	19	104.35	23
Rhode Island	4,978.46	14	112.20	14
South Carolina	3,019.89	50	89.99	44
South Dakota	3,474.19	40	79.44	51
Tennessee	3,094.30	48	83.83	50
Texas	3,750.59	31	92.83	39
Utah	3,347.01	44	99.10	33
Vermont	5,136.45	12	121.59	7
Virginia	4,052.93	26	87.67	46
Washington	4,267.63	23	96.23	36
West Virginia	3,806.01	29	112.01	15
Wisconsin	4,627.08	16	115.86	12
Wyoming	6,671.96	6	139.28	4
U.S. Average	\$4,422.09		\$105.68	
Minnesota History				
FY 2007	4,566.45	12	118.18	19
FY 2008	4,726.81	13	113.28	21
FY 2009	4,561.90	13	107.65	14
FY 2010	4,587.44	13	110.36	15
FY 2011	5,018.42	9	114.14	11

Property Tax Collections- State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$529.51	51	\$15.07	51
Alaska	2,059.26	9	44.83	10
Arizona	1,044.96	32	29.65	30
Arkansas	661.20	49	19.41	48
California	1,355.51	22	30.88	24
Colorado	1,339.86	24	30.33	27
Connecticut	2,625.78	3	45.18	8
Delaware	758.59	46	18.30	49
D.C.	2,969.60	1	40.49	12
Florida	1,273.37	28	32.22	22
Georgia	1,044.40	33	28.88	31
Hawaii	941.30	38	21.84	43
Idaho	873.14	41	26.42	38
Illinois	1,982.98	11	44.99	9
Indiana	992.53	36	27.45	35
Iowa	1,476.69	16	35.59	18
Kansas	1,360.34	21	33.02	20
Kentucky	714.60	47	20.74	45
Louisiana	790.50	44	20.37	46
Maine	1,787.68	12	45.99	7
Maryland	1,369.29	20	26.84	36
Massachusetts	2,054.97	10	38.30	13
Michigan	1,343.58	23	36.49	17
MINNESOTA	1,461.39	17	32.48	21
Mississippi	868.92	42	26.78	37
Missouri	956.48	37	24.91	40
Montana	1,372.28	19	37.64	15
Nebraska	1,591.81	14	37.47	16
Nevada	1,030.54	35	28.01	32
New Hampshire	2,583.11	4	55.83	1
New Jersey	2,920.08	2	55.34	2
New Mexico	683.34	48	19.78	47
New York	2,431.07	5	47.49	6
North Carolina	911.88	40	25.17	39
North Dakota	1,132.26	31	23.25	41
Ohio	1,174.71	30	30.50	26
Oklahoma	600.84	50	15.69	50
Oregon	1,291.10	27	34.05	19
Pennsylvania	1,337.30	26	31.23	23
Rhode Island	2,234.22	7	50.35	4
South Carolina	1,033.61	34	30.80	25
South Dakota	1,209.68	29	27.66	34
Tennessee	795.13	43	21.54	44
Texas	1,546.86	15	38.29	14
Utah	938.10	39	27.77	33
Vermont	2,202.28	8	52.13	3
Virginia	1,385.18	18	29.96	29
Washington	1,337.43	25	30.16	28
West Virginia	773.58	45	22.77	42
Wisconsin	1,755.20	13	43.95	11
Wyoming	2,290.34	6	47.81	5
U.S. Average	\$1,421.09		\$33.96	
Minnesota History				
FY 2007	1,180.78	22	30.56	30
FY 2008	1,268.45	21	30.40	32
FY 2009	1,345.23	21	31.74	27
FY 2010	1,407.83	21	33.87	26
FY 2011	1,530.43	17	34.81	22

Individual Income Tax Collections- State FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$625.76	36	\$17.81	36
Alaska	-	-	-	-
Arizona	472.12	41	13.39	40
Arkansas	814.44	27	23.91	18
California	1,446.43	6	32.95	6
Colorado	939.87	22	21.28	29
Connecticut	2,053.06	1	35.33	3
Delaware	1,300.61	7	31.37	7
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	820.81	26	22.70	26
Hawaii	1,106.61	13	25.67	14
Idaho	760.36	31	23.01	25
Illinois	1,204.82	11	27.33	12
Indiana	728.98	32	20.16	31
Iowa	985.53	19	23.75	20
Kansas	1,002.02	17	24.32	17
Kentucky	801.77	28	23.27	23
Louisiana	537.74	39	13.86	39
Maine	1,084.81	14	27.91	10
Maryland	1,209.37	10	23.70	21
Massachusetts	1,798.76	3	33.53	4
Michigan	700.27	34	19.02	33
MINNESOTA	1,485.01	5	33.00	5
Mississippi	502.95	40	15.50	38
Missouri	852.16	25	22.19	28
Montana	895.58	23	24.56	16
Nebraska	990.74	18	23.32	22
Nevada	-	-	-	-
New Hampshire	61.75	42	1.33	42
New Jersey	1,255.38	8	23.79	19
New Mexico	551.64	38	15.97	37
New York	1,981.17	2	38.71	2
North Carolina	1,064.78	15	29.39	9
North Dakota	618.22	37	12.69	41
Ohio	782.15	30	20.31	30
Oklahoma	727.26	33	19.00	34
Oregon	1,494.04	4	39.40	1
Pennsylvania	791.48	29	18.48	35
Rhode Island	1,029.05	16	23.19	24
South Carolina	655.59	35	19.54	32
South Dakota	-	-	-	-
Tennessee	28.23	43	0.76	43
Texas	-	-	-	-
Utah	863.83	24	25.58	15
Vermont	955.97	20	22.63	27
Virginia	1,248.02	9	27.00	13
Washington	-	-	-	-
West Virginia	946.28	21	27.85	11
Wisconsin	1,180.92	12	29.57	8
Wyoming	-	-	-	-
U.S. Average	\$894.17		\$21.37	
43-State Avg.	\$1,096.00		\$26.07	
Minnesota History				
FY 2007	1,395.28	6	36.11	6
FY 2008	1,486.89	5	35.63	6
FY 2009	1,319.38	5	31.13	4
FY 2010	1,216.07	6	29.25	6
FY 2011	1,399.92	5	31.84	6

Individual Income Tax Collections - State & Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	646.70	37	18.40	37
Alaska	-	-	-	-
Arizona	472.12	42	13.39	41
Arkansas	814.44	32	23.91	25
California	1,446.43	8	32.95	7
Colorado	939.87	26	21.28	33
Connecticut	2,053.06	3	35.33	4
Delaware	1,361.47	9	32.84	8
D.C.	2,357.49	2	32.14	9
Florida	-	-	-	-
Georgia	820.81	31	22.70	31
Hawaii	1,106.61	16	25.67	20
Idaho	760.36	33	23.01	30
Illinois	1,204.82	12	27.33	16
Indiana	932.72	27	25.79	19
Iowa	1,017.06	21	24.51	23
Kansas	1,002.66	22	24.34	24
Kentucky	1,058.71	19	30.73	10
Louisiana	537.74	40	13.86	40
Maine	1,084.81	17	27.91	14
Maryland	1,950.45	4	38.23	3
Massachusetts	1,798.76	5	33.53	5
Michigan	743.33	34	20.19	34
MINNESOTA	1,485.01	7	33.00	6
Mississippi	502.95	41	15.50	39
Missouri	905.49	28	23.58	27
Montana	895.58	29	24.56	22
Nebraska	990.74	23	23.32	28
Nevada	-	-	-	-
New Hampshire	61.75	43	1.33	43
New Jersey	1,255.38	10	23.79	26
New Mexico	551.64	39	15.97	38
New York	2,426.76	1	47.41	1
North Carolina	1,064.78	18	29.39	13
North Dakota	618.22	38	12.69	42
Ohio	1,163.24	14	30.21	11
Oklahoma	727.26	35	19.00	36
Oregon	1,494.09	6	39.40	2
Pennsylvania	1,121.34	15	26.18	18
Rhode Island	1,029.05	20	23.19	29
South Carolina	655.59	36	19.54	35
South Dakota	-	-	-	-
Tennessee	28.23	44	0.76	44
Texas	-	-	-	-
Utah	863.83	30	25.58	21
Vermont	955.97	24	22.63	32
Virginia	1,248.02	11	27.00	17
Washington	-	-	-	-
West Virginia	946.28	25	27.85	15
Wisconsin	1,180.92	13	29.57	12
Wyoming	-	-	-	-
U.S. Average	\$979.04		\$23.40	
44-State Avg.	\$1,197.07		\$28.42	
Minnesota History				
FY 2007	1,395.28	8	36.11	9
FY 2008	1,486.89	7	35.63	8
FY 2009	1,319.38	7	31.13	6
FY 2010	1,216.07	8	29.25	9
FY 2011	1,399.92	7	31.84	7

Corporate Net Income Tax Collections- State				
FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$85.70	38	\$2.44	36
Alaska	906.62	1	19.74	1
Arizona	98.85	35	2.80	31
Arkansas	137.02	19	4.02	15
California	208.96	9	4.76	8
Colorado	94.89	36	2.15	39
Connecticut	175.16	12	3.01	27
Delaware	286.10	5	6.90	3
D.C.	-	-	-	-
Florida	103.71	32	2.62	35
Georgia	59.54	42	1.65	40
Hawaii	57.64	43	1.34	44
Idaho	118.18	27	3.58	20
Illinois	271.42	6	6.16	5
Indiana	121.53	26	3.36	23
Iowa	138.50	18	3.34	24
Kansas	110.04	31	2.67	33
Kentucky	131.30	23	3.81	17
Louisiana	63.10	41	1.63	42
Maine	174.63	13	4.49	10
Maryland	149.60	16	2.93	29
Massachusetts	301.19	4	5.61	6
Michigan	81.35	39	2.21	38
MINNESOTA	198.18	10	4.40	11
Mississippi	132.56	21	4.09	13
Missouri	50.10	45	1.30	45
Montana	131.68	22	3.61	19
Nebraska	126.27	24	2.97	28
Nevada	-	-	-	-
New Hampshire	394.72	2	8.53	2
New Jersey	217.62	8	4.12	12
New Mexico	134.76	20	3.90	16
New York	233.41	7	4.56	9
North Carolina	125.11	25	3.45	21
North Dakota	308.20	3	6.33	4
Ohio	10.17	46	0.26	46
Oklahoma	116.91	29	3.05	25
Oregon	111.08	30	2.93	30
Pennsylvania	143.95	17	3.36	22
Rhode Island	117.26	28	2.64	34
South Carolina	53.54	44	1.60	43
South Dakota	71.80	40	1.64	41
Tennessee	189.88	11	5.14	7
Texas	-	-	-	-
Utah	90.56	37	2.68	32
Vermont	154.28	15	3.65	18
Virginia	102.47	34	2.22	37
Washington	-	-	-	-
West Virginia	103.69	33	3.05	26
Wisconsin	163.12	14	4.08	14
Wyoming	-	-	-	-
U.S. Average	\$133.23		\$3.18	
46-State Avg.	\$150.98		\$3.60	
Minnesota History				
FY 2007	228.43	13	5.91	14
FY 2008	198.92	11	4.77	17
FY 2009	147.93	11	3.49	17
FY 2010	135.90	13	3.27	16
FY 2011	187.78	11	4.27	11

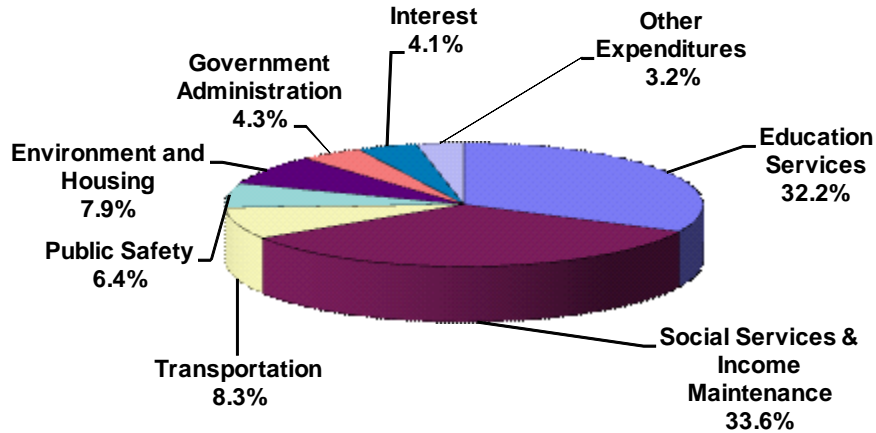
General Sales Tax Collections- State FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$471.72	43	\$13.42	40
Alaska	-	-	-	-
Arizona	947.74	15	26.89	11
Arkansas	952.63	14	27.97	8
California	821.57	21	18.71	26
Colorado	443.82	44	10.05	44
Connecticut	1,053.84	6	18.13	29
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	1,004.46	11	25.42	12
Georgia	534.63	41	14.78	36
Hawaii	1,937.75	1	44.95	1
Idaho	767.46	25	23.22	16
Illinois	624.02	35	14.16	38
Indiana	1,012.94	8	28.01	7
Iowa	820.79	22	19.78	23
Kansas	979.20	12	23.77	14
Kentucky	696.79	30	20.22	21
Louisiana	611.90	37	15.77	35
Maine	800.74	24	20.60	18
Maryland	692.76	31	13.58	39
Massachusetts	764.22	26	14.24	37
Michigan	903.94	19	24.55	13
MINNESOTA	918.76	17	20.42	19
Mississippi	1,029.25	7	31.72	6
Missouri	515.35	42	13.42	41
Montana	-	-	-	-
Nebraska	846.36	20	19.92	22
Nevada	1,244.67	5	33.83	4
New Hampshire	-	-	-	-
New Jersey	913.70	18	17.32	31
New Mexico	954.45	13	27.62	9
New York	608.29	38	11.88	43
North Carolina	571.54	39	15.77	34
North Dakota	1,604.83	3	32.95	5
Ohio	716.99	29	18.62	27
Oklahoma	633.31	34	16.54	33
Oregon	-	-	-	-
Pennsylvania	718.21	28	16.77	32
Rhode Island	801.81	23	18.07	30
South Carolina	619.46	36	18.46	28
South Dakota	1,005.86	10	23.00	17
Tennessee	1,008.69	9	27.33	10
Texas	940.20	16	23.27	15
Utah	650.38	33	19.26	24
Vermont	546.45	40	12.94	42
Virginia	426.02	45	9.22	45
Washington	1,538.95	4	34.70	3
West Virginia	688.43	32	20.26	20
Wisconsin	748.94	27	18.75	25
Wyoming	1,724.75	2	36.01	2
U.S. Average	\$781.89		\$18.69	
45-State Avg.	\$803.67		\$19.22	
Minnesota History				
FY 2007	862.66	15	22.33	26
FY 2008	870.05	18	20.85	24
FY 2009	830.81	18	19.60	23
FY 2010	833.53	16	20.05	20
FY 2011	871.38	17	19.82	22

General Sales Tax Collections- State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$860.72	32	\$24.49	24
Alaska	284.36	47	6.19	47
Arizona	1,314.39	11	37.29	6
Arkansas	1,269.20	14	37.26	8
California	1,076.57	18	24.52	23
Colorado	1,047.45	20	23.71	27
Connecticut	1,053.84	19	18.13	38
Delaware	-	-	-	-
D.C.	1,757.08	5	23.96	25
Florida	1,099.09	17	27.81	17
Georgia	923.35	26	25.53	19
Hawaii	2,074.69	2	48.13	1
Idaho	767.46	38	23.22	28
Illinois	748.51	40	16.98	42
Indiana	1,012.94	24	28.01	16
Iowa	1,045.57	21	25.20	20
Kansas	1,287.29	12	31.25	13
Kentucky	696.79	42	20.22	37
Louisiana	1,446.87	6	37.28	7
Maine	800.74	36	20.60	34
Maryland	692.76	43	13.58	44
Massachusetts	764.22	39	14.24	43
Michigan	903.94	28	24.55	22
MINNESOTA	941.03	25	20.91	32
Mississippi	1,029.25	22	31.72	11
Missouri	867.07	31	22.58	30
Montana	-	-	-	-
Nebraska	1,017.05	23	23.94	26
Nevada	1,362.46	9	37.03	9
New Hampshire	-	-	-	-
New Jersey	913.70	27	17.32	41
New Mexico	1,404.02	7	40.64	4
New York	1,274.10	13	24.89	21
North Carolina	802.01	34	22.14	31
North Dakota	1,832.61	4	37.63	5
Ohio	874.88	30	22.72	29
Oklahoma	1,128.35	16	29.47	14
Oregon	-	-	-	-
Pennsylvania	769.49	37	17.97	40
Rhode Island	801.81	35	18.07	39
South Carolina	698.59	41	20.82	33
South Dakota	1,374.59	8	31.43	12
Tennessee	1,319.24	10	35.74	10
Texas	1,172.28	15	29.01	15
Utah	875.08	29	25.91	18
Vermont	561.46	45	13.29	45
Virginia	556.62	46	12.04	46
Washington	1,896.67	3	42.77	3
West Virginia	688.43	44	20.26	35
Wisconsin	807.84	33	20.23	36
Wyoming	2,086.42	1	43.56	2
U.S. Average	\$1,002.81		\$23.97	
46-State Avg. (+DC)	\$1,026.16		\$24.49	
Minnesota History				
FY 2007	877.12	25	22.70	36
FY 2008	892.55	27	21.39	36
FY 2009	852.41	28	20.11	36
FY 2010	853.90	28	20.54	33
FY 2011	891.03	27	20.27	33

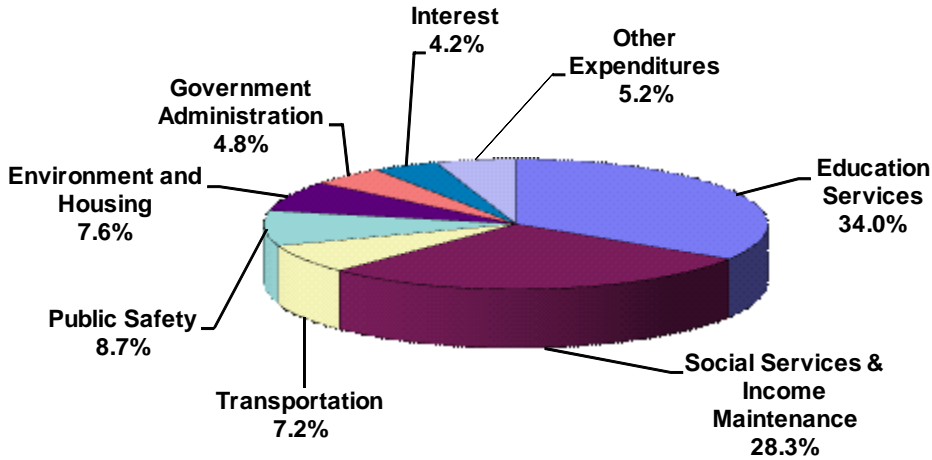
Excise Tax Collections- State FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$487.70	19	\$13.88	10
Alaska	339.64	37	7.39	42
Arizona	283.12	43	8.03	39
Arkansas	397.89	30	11.68	20
California	265.17	48	6.04	48
Colorado	344.73	35	7.80	41
Connecticut	810.77	2	13.95	9
Delaware	535.44	13	12.92	17
D.C.	-	-	-	-
Florida	407.06	28	10.30	28
Georgia	210.52	50	5.82	49
Hawaii	634.70	8	14.72	6
Idaho	275.71	46	8.34	38
Illinois	486.30	20	11.03	24
Indiana	498.50	17	13.79	12
Iowa	360.96	33	8.70	36
Kansas	297.90	41	7.23	43
Kentucky	452.55	22	13.14	16
Louisiana	450.45	23	11.61	22
Maine	514.95	16	13.25	15
Maryland	526.28	14	10.31	27
Massachusetts	336.10	38	6.26	47
Michigan	376.45	32	10.22	30
MINNESOTA	780.24	3	17.34	4
Mississippi	443.70	24	13.67	13
Missouri	275.91	45	7.18	44
Montana	541.95	12	14.86	5
Nebraska	282.04	44	6.64	45
Nevada	651.70	7	17.71	3
New Hampshire	662.55	6	14.32	8
New Jersey	441.08	25	8.36	37
New Mexico	317.86	39	9.20	33
New York	560.29	11	10.95	25
North Carolina	406.65	29	11.22	23
North Dakota	674.28	5	13.84	11
Ohio	419.86	27	10.90	26
Oklahoma	342.99	36	8.96	35
Oregon	358.78	34	9.46	32
Pennsylvania	625.59	9	14.61	7
Rhode Island	605.41	10	13.64	14
South Carolina	269.30	47	8.02	40
South Dakota	430.64	26	9.85	31
Tennessee	379.45	31	10.28	29
Texas	496.22	18	12.28	18
Utah	302.98	40	8.97	34
Vermont	1,000.33	1	23.68	1
Virginia	289.92	42	6.27	46
Washington	515.77	15	11.63	21
West Virginia	691.09	4	20.34	2
Wisconsin	474.87	21	11.89	19
Wyoming	218.66	49	4.56	50
U.S. Average	\$424.00		\$10.13	
50-State Avg.	\$424.85		\$10.17	
Minnesota History				
FY 2007	546.37	8	14.14	12
FY 2008	551.03	9	13.21	13
FY 2009	567.23	6	13.39	7
FY 2010	650.82	2	15.66	5
FY 2011	669.48	4	15.23	5

Motor Vehicle License Tax Collections- State FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$41.87	44	\$1.19	40
Alaska	79.56	16	1.73	19
Arizona	25.85	49	0.73	49
Arkansas	52.25	38	1.53	29
California	92.77	11	2.11	13
Colorado	87.85	13	1.99	15
Connecticut	58.24	32	1.00	45
Delaware	54.09	36	1.30	36
D.C.	-	-	-	-
Florida	67.56	25	1.71	20
Georgia	31.08	46	0.86	46
Hawaii	148.07	4	3.44	4
Idaho	80.10	15	2.42	11
Illinois	125.87	6	2.86	7
Indiana	49.63	39	1.37	34
Iowa	169.46	2	4.08	2
Kansas	63.94	28	1.55	26
Kentucky	43.08	43	1.25	38
Louisiana	28.69	47	0.74	48
Maine	74.58	19	1.92	16
Maryland	75.44	18	1.48	31
Massachusetts	56.66	33	1.06	44
Michigan	92.28	12	2.51	9
MINNESOTA	117.39	8	2.61	8
Mississippi	45.05	41	1.39	33
Missouri	44.44	42	1.16	41
Montana	142.17	5	3.90	3
Nebraska	66.39	26	1.56	25
Nevada	58.30	31	1.58	24
New Hampshire	71.22	21	1.54	28
New Jersey	68.32	23	1.29	37
New Mexico	45.44	40	1.32	35
New York	72.49	20	1.42	32
North Carolina	58.37	30	1.61	22
North Dakota	150.72	3	3.09	6
Ohio	61.93	29	1.61	23
Oklahoma	174.35	1	4.55	1
Oregon	122.41	7	3.23	5
Pennsylvania	65.66	27	1.53	30
Rhode Island	54.50	35	1.23	39
South Carolina	28.58	48	0.85	47
South Dakota	77.65	17	1.78	17
Tennessee	40.62	45	1.10	43
Texas	70.33	22	1.74	18
Utah	55.40	34	1.64	21
Vermont	102.70	10	2.43	10
Virginia	52.73	37	1.14	42
Washington	68.29	24	1.54	27
West Virginia	1.76	50	0.05	50
Wisconsin	81.01	14	2.03	14
Wyoming	114.04	9	2.38	12
U.S. Average	\$72.09		\$1.72	
50-State Avg.	\$72.24		\$1.73	
Minnesota History				
FY 2007	98.92	8	2.56	12
FY 2008	97.79	10	2.34	12
FY 2009	99.89	9	2.36	12
FY 2010	105.02	10	2.53	11
FY 2011	109.17	8	2.48	11

State & Local Expenditures, FY 2012 -- Minnesota



State & Local Expenditures, FY 2012 -- United States



FY2012 State and Local Direct General Expenditures

(in thousands)

MINNESOTA

Education Services	\$15,680,845	32.2%
Social Services & Income Maintenance	\$16,372,428	33.6%
Transportation	\$4,041,965	8.3%
Public Safety	\$3,104,618	6.4%
Environment and Housing	\$3,822,798	7.9%
Government Administration	\$2,089,381	4.3%
Interest	\$1,991,489	4.1%
Other Expenditures	\$1,562,833	3.2%
Minnesota Total	\$48,666,357	100.0%

ALL STATES

Education Services	\$880,642,407	34.0%
Social Services & Income Maintenance	\$731,695,458	28.3%
Transportation	\$187,292,204	7.2%
Public Safety	\$225,531,607	8.7%
Environment and Housing	\$195,513,421	7.6%
Government Administration	\$123,932,246	4.8%
Interest	\$109,117,652	4.2%
Other Expenditures	\$133,592,479	5.2%
All States Total	\$2,587,317,474	100.0%

Direct General Expenditures- State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$7,237.73	39	\$205.94	22
Alaska	17,292.05	1	376.44	1
Arizona	6,343.00	50	179.95	40
Arkansas	7,229.48	40	212.26	18
California	9,168.62	12	208.84	20
Colorado	7,661.61	32	173.45	47
Connecticut	9,573.54	8	164.74	50
Delaware	9,860.21	7	237.83	6
D.C.	17,024.60	2	232.13	9
Florida	6,970.47	45	176.38	45
Georgia	6,511.54	49	180.05	39
Hawaii	8,844.79	17	205.19	24
Idaho	6,250.99	51	189.14	33
Illinois	7,978.72	27	181.01	38
Indiana	7,010.77	44	193.89	30
Iowa	9,085.31	14	218.96	13
Kansas	7,953.33	28	193.07	31
Kentucky	7,474.66	34	216.96	16
Louisiana	9,241.03	11	238.12	5
Maine	8,479.67	19	218.15	14
Maryland	9,150.65	13	179.34	42
Massachusetts	9,538.30	9	177.78	43
Michigan	7,466.26	35	202.78	25
MINNESOTA	9,047.24	15	201.05	26
Mississippi	8,085.90	25	249.21	4
Missouri	7,110.66	42	185.15	35
Montana	8,157.48	24	223.73	11
Nebraska	8,012.40	26	188.60	34
Nevada	6,718.87	47	182.60	36
New Hampshire	7,597.44	33	164.19	51
New Jersey	9,366.51	10	177.51	44
New Mexico	8,697.88	18	251.74	3
New York	12,147.74	4	237.33	7
North Carolina	7,204.99	41	198.86	28
North Dakota	10,305.17	5	211.59	19
Ohio	7,919.41	29	205.65	23
Oklahoma	6,969.98	46	182.05	37
Oregon	8,222.88	23	216.87	17
Pennsylvania	8,383.39	21	195.76	29
Rhode Island	8,846.64	16	199.37	27
South Carolina	7,300.76	38	217.55	15
South Dakota	7,321.07	37	167.41	48
Tennessee	6,638.95	48	179.86	41
Texas	7,059.62	43	174.73	46
Utah	7,444.39	36	220.41	12
Vermont	9,963.25	6	235.86	8
Virginia	7,669.48	31	165.91	49
Washington	8,462.25	20	190.81	32
West Virginia	7,851.11	30	231.05	10
Wisconsin	8,253.86	22	206.67	21
Wyoming	13,394.31	3	279.62	2
U.S. Average	\$8,242.12		\$196.97	
Minnesota History				
FY 2007	7,831.98	14	202.69	32
FY 2008	8,424.31	15	201.89	31
FY 2009	8,811.02	13	207.92	24
FY 2010	8,848.04	15	212.85	25
FY 2011	8,838.60	15	201.03	30

Elementary and Secondary Education - State & Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,505.13	40	\$42.83	29
Alaska	3,130.80	2	68.16	1
Arizona	1,205.05	50	34.19	49
Arkansas	1,690.34	32	49.63	8
California	1,760.03	25	40.09	37
Colorado	1,540.03	37	34.86	47
Connecticut	2,504.16	6	43.09	28
Delaware	2,005.36	13	48.37	11
D.C.	3,481.09	1	47.46	14
Florida	1,280.73	49	32.41	50
Georgia	1,725.55	27	47.71	13
Hawaii	1,361.64	47	31.59	51
Idaho	1,161.31	51	35.14	46
Illinois	1,929.77	15	43.78	26
Indiana	1,500.96	41	41.51	33
Iowa	1,920.66	16	46.29	18
Kansas	1,763.28	23	42.80	30
Kentucky	1,582.30	35	45.93	19
Louisiana	1,896.94	17	48.88	10
Maine	1,762.15	24	45.33	20
Maryland	2,059.19	10	40.36	36
Massachusetts	2,043.46	11	38.09	42
Michigan	1,728.36	26	46.94	17
MINNESOTA	1,875.57	19	41.68	32
Mississippi	1,458.09	43	44.94	22
Missouri	1,578.13	36	41.09	34
Montana	1,609.73	33	44.15	25
Nebraska	2,033.39	12	47.86	12
Nevada	1,401.79	45	38.10	41
New Hampshire	2,089.16	8	45.15	21
New Jersey	2,700.05	5	51.17	5
New Mexico	1,699.45	31	49.19	9
New York	2,834.56	4	55.38	4
North Carolina	1,316.32	48	36.33	45
North Dakota	1,871.72	20	38.43	40
Ohio	1,942.49	14	50.44	7
Oklahoma	1,440.60	44	37.63	43
Oregon	1,534.97	38	40.48	35
Pennsylvania	1,894.15	18	44.23	24
Rhode Island	2,089.15	9	47.08	16
South Carolina	1,588.11	34	47.32	15
South Dakota	1,508.79	39	34.50	48
Tennessee	1,382.87	46	37.46	44
Texas	1,718.09	29	42.52	31
Utah	1,476.23	42	43.71	27
Vermont	2,359.72	7	55.86	3
Virginia	1,799.64	21	38.93	38
Washington	1,704.40	30	38.43	39
West Virginia	1,723.77	28	50.73	6
Wisconsin	1,769.11	22	44.30	23
Wyoming	2,867.52	3	59.86	2
U.S. Average	1,801.14		43.04	
Minnesota History				
FY 2007	1,786.91	18	46.24	34
FY 2008	1,857.19	18	44.51	36
FY 2009	1,997.74	11	47.14	26
FY 2010	1,867.86	20	44.93	33
FY 2011	1,868.11	20	42.49	32

Higher Education - State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$954.15	17	\$27.15	10
Alaska	1,223.13	5	26.63	14
Arizona	727.17	35	20.63	28
Arkansas	896.14	24	26.31	15
California	942.25	18	21.46	26
Colorado	884.87	26	20.03	29
Connecticut	725.47	36	12.48	49
Delaware	1,256.04	3	30.30	3
D.C.	269.61	51	3.68	51
Florida	495.12	49	12.53	48
Georgia	632.48	46	17.49	38
Hawaii	1,082.18	10	25.11	19
Idaho	696.00	42	21.06	27
Illinois	697.34	41	15.82	41
Indiana	920.96	19	25.47	18
Iowa	1,133.49	8	27.32	8
Kansas	1,068.47	12	25.94	16
Kentucky	856.34	27	24.86	20
Louisiana	689.16	43	17.76	36
Maine	600.84	47	15.46	42
Maryland	1,010.27	15	19.80	31
Massachusetts	761.61	32	14.20	45
Michigan	1,073.35	11	29.15	4
MINNESOTA	816.36	29	18.14	35
Mississippi	895.58	25	27.60	5
Missouri	712.69	39	18.56	34
Montana	783.96	30	21.50	25
Nebraska	1,024.80	13	24.12	21
Nevada	438.77	50	11.92	50
New Hampshire	702.42	40	15.18	43
New Jersey	665.85	44	12.62	47
New Mexico	1,135.16	7	32.85	2
New York	714.66	38	13.96	46
North Carolina	978.72	16	27.01	11
North Dakota	1,337.87	1	27.47	7
Ohio	753.62	33	19.57	32
Oklahoma	896.89	23	23.43	22
Oregon	1,015.72	14	26.79	12
Pennsylvania	719.17	37	16.79	39
Rhode Island	642.54	45	14.48	44
South Carolina	739.10	34	22.02	24
South Dakota	769.08	31	17.59	37
Tennessee	589.53	48	15.97	40
Texas	918.26	20	22.73	23
Utah	1,272.99	2	37.69	1
Vermont	1,163.51	6	27.54	6
Virginia	917.37	21	19.84	30
Washington	855.57	28	19.29	33
West Virginia	908.03	22	26.72	13
Wisconsin	1,084.87	9	27.16	9
Wyoming	1,241.38	4	25.92	17
U.S. Average	\$827.41		\$19.77	
Minnesota History				
FY 2007	707.56	29	18.31	35
FY 2008	792.75	25	19.00	33
FY 2009	847.01	23	19.99	28
FY 2010	823.77	27	19.82	32
FY 2011	824.27	28	18.75	35

Total Education - State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,622.37	34	\$74.62	15
Alaska	4,516.69	1	98.33	1
Arizona	2,062.90	48	58.52	43
Arkansas	2,805.82	26	82.38	8
California	2,831.92	24	64.50	33
Colorado	2,546.98	39	57.66	45
Connecticut	3,413.36	8	58.74	42
Delaware	3,640.68	6	87.82	4
D.C.	3,750.70	4	51.14	50
Florida	1,934.64	51	48.95	51
Georgia	2,548.05	38	70.45	22
Hawaii	2,515.94	41	58.37	44
Idaho	1,952.58	50	59.08	41
Illinois	2,747.31	30	62.33	39
Indiana	2,587.13	35	71.55	19
Iowa	3,188.68	11	76.85	12
Kansas	2,920.02	18	70.88	21
Kentucky	2,655.40	32	77.07	10
Louisiana	2,782.37	28	71.70	18
Maine	2,522.53	40	64.90	30
Maryland	3,186.44	12	62.45	38
Massachusetts	2,954.08	17	55.06	47
Michigan	2,903.32	20	78.85	9
MINNESOTA	2,869.90	22	63.78	34
Mississippi	2,494.05	42	76.87	11
Missouri	2,413.50	45	62.85	36
Montana	2,564.83	37	70.34	23
Nebraska	3,201.24	10	75.35	14
Nevada	1,959.30	49	53.25	49
New Hampshire	2,907.46	19	62.84	37
New Jersey	3,551.56	7	67.31	26
New Mexico	3,015.85	13	87.29	6
New York	3,652.98	5	71.37	20
North Carolina	2,429.45	44	67.05	29
North Dakota	3,363.46	9	69.06	25
Ohio	2,817.87	25	73.17	17
Oklahoma	2,476.14	43	64.68	31
Oregon	2,651.58	33	69.93	24
Pennsylvania	2,767.51	29	64.63	32
Rhode Island	2,982.77	14	67.22	27
South Carolina	2,568.80	36	76.55	13
South Dakota	2,400.89	46	54.90	48
Tennessee	2,118.89	47	57.40	46
Texas	2,714.94	31	67.20	28
Utah	2,874.30	21	85.10	7
Vermont	3,794.52	3	89.83	3
Virginia	2,833.03	23	61.28	40
Washington	2,795.94	27	63.04	35
West Virginia	2,968.02	15	87.35	5
Wisconsin	2,966.83	16	74.29	16
Wyoming	4,369.37	2	91.21	2
U.S. Average	\$2,768.90		\$66.17	
Minnesota History				
FY 2007	2,678.76	15	69.32	33
FY 2008	2,829.98	17	67.82	34
FY 2009	3,031.36	13	71.53	29
FY 2010	2,886.59	19	69.44	33
FY 2011	2,879.19	21	65.49	33

Public Welfare - State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,302.97	35	\$37.07	24
Alaska	2,665.24	2	58.02	2
Arizona	1,240.86	41	35.20	31
Arkansas	1,758.54	13	51.63	8
California	1,588.58	22	36.18	27
Colorado	1,070.61	48	24.24	51
Connecticut	1,801.26	12	31.00	38
Delaware	2,063.52	9	49.77	11
D.C.	4,529.34	1	61.76	1
Florida	1,185.96	45	30.01	39
Georgia	1,050.97	50	29.06	43
Hawaii	1,451.90	26	33.68	33
Idaho	1,288.52	37	38.99	22
Illinois	1,254.70	38	28.47	44
Indiana	1,314.72	34	36.36	26
Iowa	1,642.70	20	39.59	20
Kansas	1,207.56	44	29.31	41
Kentucky	1,640.37	21	47.61	13
Louisiana	1,364.14	31	35.15	32
Maine	2,209.63	7	56.85	3
Maryland	1,712.53	17	33.56	34
Massachusetts	2,254.73	6	42.03	18
Michigan	1,330.22	33	36.13	28
MINNESOTA	2,442.62	4	54.28	6
Mississippi	1,702.90	18	52.48	7
Missouri	1,384.18	28	36.04	29
Montana	1,371.89	29	37.63	23
Nebraska	1,253.23	39	29.50	40
Nevada	891.88	51	24.24	50
New Hampshire	1,450.12	27	31.34	37
New Jersey	1,684.57	19	31.92	35
New Mexico	1,939.03	10	56.12	5
New York	2,603.29	3	50.86	10
North Carolina	1,300.32	36	35.89	30
North Dakota	1,366.47	30	28.06	46
Ohio	1,731.88	16	44.97	15
Oklahoma	1,516.05	24	39.60	19
Oregon	1,483.21	25	39.12	21
Pennsylvania	1,925.96	11	44.97	14
Rhode Island	2,146.61	8	48.38	12
South Carolina	1,242.67	40	37.03	25
South Dakota	1,131.72	47	25.88	49
Tennessee	1,580.68	23	42.82	17
Texas	1,181.85	46	29.25	42
Utah	1,059.39	49	31.37	36
Vermont	2,395.96	5	56.72	4
Virginia	1,231.45	43	26.64	48
Washington	1,236.76	42	27.89	47
West Virginia	1,750.22	14	51.51	9
Wisconsin	1,736.52	15	43.48	16
Wyoming	1,357.94	32	28.35	45
U.S. Average	\$1,546.88		\$36.97	
Minnesota History				
FY 2007	1,788.42	8	46.28	10
FY 2008	1,915.04	6	45.89	10
FY 2009	2,082.63	6	49.14	7
FY 2010	2,214.78	5	53.28	7
FY 2011	2,224.53	5	50.60	10

Health and Hospitals - State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,134.78	7	\$32.29	4
Alaska	862.58	14	18.78	18
Arizona	554.14	35	15.72	28
Arkansas	484.33	39	14.22	34
California	947.66	12	21.59	15
Colorado	698.47	23	15.81	27
Connecticut	578.83	32	9.96	43
Delaware	540.47	36	13.04	38
D.C.	1,066.50	9	14.54	32
Florida	692.60	24	17.53	24
Georgia	702.80	21	19.43	17
Hawaii	905.57	13	21.01	16
Idaho	476.96	40	14.43	33
Illinois	467.79	41	10.61	42
Indiana	671.48	26	18.57	19
Iowa	1,205.41	4	29.05	7
Kansas	1,001.67	11	24.32	8
Kentucky	603.90	29	17.53	23
Louisiana	1,141.97	5	29.43	6
Maine	566.68	34	14.58	31
Maryland	379.86	46	7.44	48
Massachusetts	415.81	44	7.75	46
Michigan	809.99	17	22.00	13
MINNESOTA	578.85	31	12.86	39
Mississippi	1,294.32	3	39.89	2
Missouri	857.17	15	22.32	11
Montana	430.05	43	11.79	40
Nebraska	749.18	19	17.63	22
Nevada	501.44	38	13.63	36
New Hampshire	125.81	51	2.72	51
New Jersey	456.74	42	8.66	44
New Mexico	807.80	18	23.38	9
New York	1,137.82	6	22.23	12
North Carolina	1,118.03	8	30.86	5
North Dakota	312.85	49	6.42	49
Ohio	704.24	20	18.29	21
Oklahoma	596.17	30	15.57	29
Oregon	820.31	16	21.63	14
Pennsylvania	630.66	28	14.73	30
Rhode Island	233.64	50	5.27	50
South Carolina	1,330.42	2	39.64	3
South Dakota	334.77	48	7.66	47
Tennessee	676.19	25	18.32	20
Texas	699.51	22	17.31	25
Utah	567.53	33	16.80	26
Vermont	335.03	47	7.93	45
Virginia	649.00	27	14.04	35
Washington	1,026.16	10	23.14	10
West Virginia	394.96	45	11.62	41
Wisconsin	539.17	37	13.50	37
Wyoming	2,253.01	1	47.03	1
U.S. Average	\$765.03		\$18.28	
Minnesota History				
FY 2007	504.57	29	13.06	37
FY 2008	563.11	30	13.49	36
FY 2009	573.09	31	13.52	34
FY 2010	557.93	31	13.42	37
FY 2011	571.59	32	13.00	36

*The Univ. of MN Hospital is private and is not counted as public spending after 1996.

Highways - State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$465.41	36	\$13.24	27
Alaska	1,748.75	2	38.07	1
Arizona	357.06	48	10.13	42
Arkansas	488.74	31	14.35	25
California	438.80	39	9.99	44
Colorado	460.13	38	10.42	40
Connecticut	473.57	34	8.15	50
Delaware	779.18	9	18.79	9
D.C.	831.24	8	11.33	34
Florida	411.89	44	10.42	39
Georgia	312.23	51	8.63	49
Hawaii	431.82	41	10.02	43
Idaho	551.67	27	16.69	15
Illinois	558.96	26	12.68	29
Indiana	431.71	42	11.94	33
Iowa	771.09	10	18.58	10
Kansas	625.85	18	15.19	22
Kentucky	568.43	24	16.50	17
Louisiana	599.88	21	15.46	21
Maine	669.09	14	17.21	12
Maryland	859.81	7	16.85	13
Massachusetts	392.49	46	7.32	51
Michigan	332.07	49	9.02	47
MINNESOTA	663.82	16	14.75	23
Mississippi	581.78	23	17.93	11
Missouri	487.49	32	12.69	28
Montana	1,045.93	6	28.69	3
Nebraska	657.28	17	15.47	20
Nevada	609.59	19	16.57	16
New Hampshire	562.33	25	12.15	31
New Jersey	465.43	35	8.82	48
New Mexico	496.16	30	14.36	24
New York	524.59	28	10.25	41
North Carolina	401.51	45	11.08	36
North Dakota	1,848.47	1	37.95	2
Ohio	465.09	37	12.08	32
Oklahoma	606.70	20	15.85	19
Oregon	477.29	33	12.59	30
Pennsylvania	679.69	13	15.87	18
Rhode Island	418.50	43	9.43	46
South Carolina	330.70	50	9.85	45
South Dakota	1,134.26	4	25.94	5
Tennessee	384.82	47	10.43	38
Texas	434.62	40	10.76	37
Utah	687.05	12	20.34	8
Vermont	1,071.59	5	25.37	6
Virginia	515.64	29	11.15	35
Washington	599.48	22	13.52	26
West Virginia	697.42	11	20.52	7
Wisconsin	667.60	15	16.72	14
Wyoming	1,318.32	3	27.52	4
U.S. Average	\$505.11		\$12.07	
Minnesota History				
FY 2007	618.50	12	16.01	19
FY 2008	715.23	6	17.14	16
FY 2009	655.43	17	15.47	22
FY 2010	695.64	10	16.73	20
FY 2011	662.01	11	15.06	21

Police - State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$239.73	38	\$6.82	27
Alaska	439.51	3	9.57	4
Arizona	316.20	15	8.97	7
Arkansas	199.00	47	5.84	39
California	391.20	5	8.91	8
Colorado	307.46	19	6.96	24
Connecticut	311.29	16	5.36	44
Delaware	332.01	13	8.01	12
D.C.	891.57	1	12.16	1
Florida	378.83	7	9.59	3
Georgia	244.36	36	6.76	29
Hawaii	279.07	25	6.47	33
Idaho	250.80	33	7.59	17
Illinois	357.31	10	8.11	10
Indiana	175.94	50	4.87	48
Iowa	224.05	42	5.40	43
Kansas	255.90	30	6.21	35
Kentucky	155.14	51	4.50	51
Louisiana	337.20	12	8.69	9
Maine	184.98	49	4.76	49
Maryland	363.69	9	7.13	21
Massachusetts	321.45	14	5.99	37
Michigan	238.38	39	6.47	32
MINNESOTA	304.07	20	6.76	28
Mississippi	221.75	44	6.83	25
Missouri	278.97	26	7.26	19
Montana	273.93	27	7.51	18
Nebraska	218.00	45	5.13	46
Nevada	398.32	4	10.83	2
New Hampshire	266.65	28	5.76	41
New Jersey	374.94	8	7.11	22
New Mexico	310.55	18	8.99	6
New York	474.40	2	9.27	5
North Carolina	292.46	22	8.07	11
North Dakota	246.46	35	5.06	47
Ohio	279.26	24	7.25	20
Oklahoma	243.23	37	6.35	34
Oregon	294.87	21	7.78	15
Pennsylvania	254.21	32	5.94	38
Rhode Island	337.26	11	7.60	16
South Carolina	223.37	43	6.66	31
South Dakota	203.39	46	4.65	50
Tennessee	257.68	29	6.98	23
Texas	248.23	34	6.14	36
Utah	230.57	41	6.83	26
Vermont	282.84	23	6.70	30
Virginia	254.51	31	5.51	42
Washington	235.87	40	5.32	45
West Virginia	196.37	48	5.78	40
Wisconsin	310.71	17	7.78	14
Wyoming	381.19	6	7.96	9
U.S. Average	\$308.91		\$7.38	
Minnesota History				
FY 2007	272.47	18	7.05	26
FY 2008	291.91	18	7.00	25
FY 2009	312.69	14	7.38	17
FY 2010	317.93	13	7.65	19
FY 2011	309.09	18	7.03	26

Fire - State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$89.56	41	\$2.55	39
Alaska	230.39	3	5.02	3
Arizona	155.93	14	4.42	6
Arkansas	84.18	43	2.47	41
California	178.02	7	4.05	9
Colorado	162.35	11	3.68	13
Connecticut	158.44	13	2.73	31
Delaware	34.02	51	0.82	51
D.C.	334.44	1	4.56	5
Florida	183.24	5	4.64	4
Georgia	103.18	31	2.85	26
Hawaii	139.96	22	3.25	19
Idaho	105.97	29	3.21	20
Illinois	175.95	8	3.99	11
Indiana	102.95	32	2.85	27
Iowa	77.09	46	1.86	45
Kansas	102.04	34	2.48	40
Kentucky	94.73	37	2.75	29
Louisiana	141.49	21	3.65	14
Maine	103.21	30	2.66	34
Maryland	153.74	15	3.01	23
Massachusetts	161.75	12	3.01	22
Michigan	95.93	36	2.61	37
MINNESOTA	76.49	47	1.70	47
Mississippi	87.15	42	2.69	33
Missouri	128.76	23	3.35	16
Montana	93.76	38	2.57	38
Nebraska	102.31	33	2.41	42
Nevada	185.68	4	5.05	2
New Hampshire	152.51	16	3.30	17
New Jersey	109.80	26	2.08	43
New Mexico	146.88	19	4.25	8
New York	174.60	9	3.41	15
North Carolina	96.03	35	2.65	36
North Dakota	78.11	45	1.60	49
Ohio	148.62	17	3.86	12
Oklahoma	125.72	24	3.28	18
Oregon	163.84	10	4.32	7
Pennsylvania	57.54	49	1.34	50
Rhode Island	274.54	2	6.19	1
South Carolina	91.59	39	2.73	30
South Dakota	74.33	48	1.70	46
Tennessee	106.00	28	2.87	25
Texas	108.70	27	2.69	32
Utah	89.67	40	2.65	35
Vermont	78.57	44	1.86	44
Virginia	147.01	18	3.18	21
Washington	179.45	6	4.05	10
West Virginia	56.41	50	1.66	48
Wisconsin	112.77	25	2.82	28
Wyoming	143.27	20	2.99	24
U.S. Average	\$135.08		\$3.23	
Minnesota History				
FY 2007	68.25	45	1.77	47
FY 2008	68.61	45	1.64	47
FY 2009	73.40	44	1.73	47
FY 2010	70.28	45	1.69	48
FY 2011	74.48	44	1.69	48

Corrections - State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$149.16	45	\$4.24	38
Alaska	432.35	1	9.41	1
Arizona	235.81	17	6.69	10
Arkansas	189.25	32	5.56	20
California	359.90	4	8.20	3
Colorado	239.79	15	5.43	21
Connecticut	190.76	30	3.28	49
Delaware	307.55	5	7.42	6
D.C.	380.59	2	5.19	27
Florida	210.13	22	5.32	24
Georgia	230.14	19	6.36	12
Hawaii	142.36	50	3.30	48
Idaho	191.06	29	5.78	16
Illinois	160.05	42	3.63	46
Indiana	146.64	46	4.06	42
Iowa	170.09	37	4.10	40
Kansas	166.54	39	4.04	43
Kentucky	168.69	38	4.90	29
Louisiana	288.25	9	7.43	5
Maine	145.75	47	3.75	44
Maryland	297.34	6	5.83	15
Massachusetts	158.92	43	2.96	51
Michigan	225.84	21	6.13	13
MINNESOTA	160.61	41	3.57	47
Mississippi	187.03	33	5.76	17
Missouri	143.17	48	3.73	45
Montana	236.34	16	6.48	11
Nebraska	194.92	27	4.59	31
Nevada	255.50	14	6.94	8
New Hampshire	138.20	51	2.99	50
New Jersey	234.07	18	4.44	34
New Mexico	288.69	8	8.36	2
New York	294.92	7	5.76	18
North Carolina	194.02	28	5.36	23
North Dakota	203.72	24	4.18	39
Ohio	157.60	44	4.09	41
Oklahoma	171.78	36	4.49	33
Oregon	274.57	10	7.24	7
Pennsylvania	258.81	13	6.04	14
Rhode Island	189.74	31	4.28	36
South Carolina	143.02	49	4.26	37
South Dakota	197.63	26	4.52	32
Tennessee	162.44	40	4.40	35
Texas	210.02	23	5.20	26
Utah	181.42	34	5.37	22
Vermont	201.07	25	4.76	30
Virginia	264.78	12	5.73	19
Washington	226.10	20	5.10	28
West Virginia	179.89	35	5.29	25
Wisconsin	269.88	11	6.76	9
Wyoming	373.72	3	7.80	4
U.S. Average	\$231.20		\$5.53	
Minnesota History				
FY 2007	161.99	35	4.19	46
FY 2008	174.84	34	4.19	46
FY 2009	172.18	37	4.06	46
FY 2010	162.07	39	3.90	44
FY 2011	163.33	41	3.71	47

Interest on General Debt - State and Local FY2012				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$194.20	42	\$5.53	41
Alaska	561.12	4	12.22	3
Arizona	254.25	32	7.21	28
Arkansas	170.07	48	4.99	44
California	437.88	8	9.97	8
Colorado	416.79	10	9.44	10
Connecticut	530.56	6	9.13	14
Delaware	357.74	20	8.63	18
D.C.	791.11	1	10.79	6
Florida	258.09	31	6.53	31
Georgia	147.12	50	4.07	50
Hawaii	384.48	13	8.92	15
Idaho	159.57	49	4.83	47
Illinois	488.24	7	11.08	5
Indiana	298.27	27	8.25	20
Iowa	211.23	39	5.09	43
Kansas	366.19	17	8.89	16
Kentucky	437.15	9	12.69	2
Louisiana	364.31	18	9.39	11
Maine	268.05	30	6.90	30
Maryland	312.15	23	6.12	35
Massachusetts	542.70	5	10.12	7
Michigan	279.46	29	7.59	25
MINNESOTA	370.22	15	8.23	22
Mississippi	186.90	44	5.76	37
Missouri	281.05	28	7.32	27
Montana	200.99	41	5.51	42
Nebraska	184.37	46	4.34	49
Nevada	351.26	21	9.55	9
New Hampshire	381.11	14	8.24	21
New Jersey	394.76	11	7.48	26
New Mexico	239.09	37	6.92	29
New York	588.18	3	11.49	4
North Carolina	230.36	38	6.36	33
North Dakota	240.07	35	4.93	45
Ohio	240.00	36	6.23	34
Oklahoma	186.35	45	4.87	46
Oregon	311.75	24	8.22	23
Pennsylvania	362.62	19	8.47	19
Rhode Island	595.81	2	13.43	1
South Carolina	309.96	25	9.24	12
South Dakota	245.61	33	5.62	39
Tennessee	175.40	47	4.75	48
Texas	370.14	16	9.16	13
Utah	203.85	40	6.04	36
Vermont	242.85	34	5.75	38
Virginia	299.52	26	6.48	32
Washington	386.85	12	8.72	17
West Virginia	189.04	43	5.56	40
Wisconsin	324.25	22	8.12	24
Wyoming	136.03	51	2.84	51
U.S. Average	\$347.60		\$8.31	
Minnesota History				
FY 2007	303.97	22	7.87	32
FY 2008	314.95	24	7.55	34
FY 2009	333.05	23	7.86	30
FY 2010	353.20	17	8.50	24
FY 2011	336.26	21	7.65	26

Comparison of Minnesota and U.S. Average, FY2012 State & Local Expenditure per \$1,000 of Personal Income		
	Minnesota per \$1,000 of Income	U.S. Average per \$1,000 of Income
Total Education	\$63.78	\$66.17
Elementary and Secondary	41.68	43.04
Higher Education	18.14	19.77
Libraries	1.00	0.87
Public Welfare	54.28	36.97
Health and Hospitals	12.86	18.28
Highways	14.75	12.07
Police	6.76	7.38
Fire	1.70	3.23
Corrections	3.57	5.53
Sewer	3.38	3.94
Housing and Development	3.81	4.05
Natural Resources/Parks	7.20	5.06
Financial Administration	3.01	2.97
Judicial/Legal	2.53	3.29
Public Buildings	1.00	1.07
Interest on the General Debt	8.23	8.31
Air Transportation	1.52	1.64
Other Expenditures	15.63	19.52
Total	\$201.05	\$196.97
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	34	96.4%
Elementary and Secondary	32	96.8%
Higher Education	35	91.7%
Libraries	21	115.3%
Public Welfare	6	146.8%
Health and Hospitals	39	70.4%
Highways	23	122.2%
Police	28	91.5%
Fire	47	52.6%
Corrections	47	64.6%
Sewer	31	85.9%
Housing and Development	22	94.1%
Natural Resources/Parks	15	142.4%
Financial Administration	28	101.3%
Judicial/Legal	36	76.9%
Public Buildings	35	93.5%
Interest on the General Debt	22	99.0%
Air Transportation	19	92.8%
Other Expenditures	40	80.1%
Total	26	102.1%

**Comparison of Minnesota and U.S. Average, FY2012
State & Local Expenditure per Capita**

	Minnesota per Capita	U.S. Average per Capita
Total Education	\$2,869.90	\$2,768.90
Elementary and Secondary	1,875.57	1,801.14
Higher Education	816.36	827.41
Libraries	45.22	36.46
Public Welfare	2,442.62	1,546.88
Health and Hospitals	578.85	765.03
Highways	663.82	505.11
Police	304.07	308.91
Fire	76.49	135.08
Corrections	160.61	231.20
Sewer	152.19	164.73
Housing and Development	171.34	169.29
Natural Resources/Parks	324.09	211.56
Financial Administration	135.32	124.19
Judicial/Legal	113.74	137.48
Public Buildings	44.94	44.71
Interest on the General Debt	370.22	347.60
Air Transportation	68.44	68.60
Other Expenditures	703.34	816.73
Total	\$9,047.24	\$8,242.12
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	22	103.6%
Elementary and Secondary	19	104.1%
Higher Education	29	98.7%
Libraries	15	124.0%
Public Welfare	4	157.9%
Health and Hospitals	31	75.7%
Highways	16	131.4%
Police	20	98.4%
Fire	47	56.6%
Corrections	41	69.5%
Sewer	26	92.4%
Housing and Development	15	101.2%
Natural Resources/Parks	10	153.2%
Financial Administration	27	109.0%
Judicial/Legal	30	82.7%
Public Buildings	29	100.5%
Interest on the General Debt	15	106.5%
Air Transportation	16	99.8%
Other Expenditures	28	86.1%
Total	15	109.8%

Definitions of Spending Categories

The Bureau of the Census collects revenue and spending data from state and local governments on an ongoing basis. The Census Bureau provides definitions for each spending category in order to provide consistency in reporting, and therefore comparability, between different jurisdictions. The category definitions are available from the Census at is: <http://www.census.gov/govs/estimate/definitions.html>, however, we provide those definitions here as a matter of convenience.

Air Transportation: Construction, maintenance, operation, and support of airport facilities.

Corrections: Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Elementary and Secondary Education: Payments for instructional, support services, and other activities of local public schools for kindergarten through high school programs.

Financial Administration: Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of local government finances; tax administration; collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; and the like.

Fire: Fire fighting organization and auxiliary services; fire inspection and investigation; support for volunteer fire forces; and other fire prevention activities. Include cost of fire fighting facilities, such as fire hydrants and water, furnished by other agencies of the government.

Health and Hospitals: Comprised of two spending categories:

Health: Outpatient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services, and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewage treatment operations are classified under Sewerage.

Hospitals: Financing, construction, acquisition, maintenance or operation of hospital facilities; provision of health care; and support of public or private hospitals.

Higher Education: Includes local government degree granting institutions which provide academic training above grade 12. Agricultural extension services and experiment stations are classified under Natural Resources and hospitals serving the public are classified under Hospitals.

Highways: Construction, maintenance, and operation of streets, highways, and other related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal. However, highway policing and traffic control are classed under Police Protection.

Housing and Development: Construction and operation of housing and redevelopment projects, and other activities to promote or aid housing and community development.

Interest on the General Debt: Amounts paid for the use of borrowed money. Does not include payments of principal.

Judicial/Legal: Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Libraries: Provision and support for public library facilities and services.

Natural Resources/Parks: Comprised of two spending categories:

Natural Resources: Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs.

Parks and Recreation: Provision and support of recreational and cultural-scientific facilities and activities including golf courses, play fields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also include building and operation of convention centers and exhibition halls. Public libraries are included under Libraries.

Other Expenditures: Comprised of several spending categories:

General Expenditure, not otherwise classified: General expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

Other Governmental Administration: Activities of governing bodies, offices of chief executives, and central staff services and agencies concerned with personnel administration, recording, planning, zoning, and the like.

Parking Facilities: Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

Protective Inspection and Regulation: Regulation of private enterprise for the protection of the public and inspection of hazardous activities except for major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under Financial Administration.

Sea and Inland Port Facilities (Water Transport and Terminals): Construction, maintenance, operation, and support of canals and other waterways, harbors, docks, wharves, and related marine terminal facilities.

Social Insurance Administration: For state and local governments consists of Employment Security Administration activities, which compromise only administration of unemployment compensation programs and employment offices.

Solid Waste Management: Street cleaning, solid waste collection and disposal, and provision of sanitary landfills.

Veterans' Services: Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under Public Welfare, Education, Hospitals, or other functions.

Public Buildings: Provision and maintenance of public buildings not allocated to particular functions.

Public Welfare: Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Temporary Assistance for Needy Families) and under any other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the government of welfare institutions. Other public welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and hospital services provided directly by the government through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

Sewer: Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

Total Education: Includes Elementary and Secondary Education (defined elsewhere), Higher Education (defined elsewhere), and Other Education. State expenditure for Other Education includes state educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.